ABSTRAK

Pendapatan Asli Daerah (PAD) mencerminkan tingkat kemandirian fiskal suatu daerah, dan retribusi daerah merupakan salah satu sumbernya. Realisasi PAD Kabupaten Dharmasraya pada tahun 2020–2025 berfluktuasi. Penelitian ini bertujuan menguji pengaruh retribusi parkir dan retribusi sampah terhadap PAD Kabupaten Dharmasraya, baik secara parsial maupun simultan. Penelitian menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan realisasi anggaran bulanan periode 2021–2025 dari Badan Pendapatan Daerah, Dinas Perhubungan, dan Dinas Lingkungan Hidup. Sampel ditentukan dengan teknik *purposive sampling*, dan data yang dianalisis berjumlah 47 observasi. Analisis data meliputi statistik deskriptif, uji asumsi klasik, regresi linear berganda, koefisien determinasi, uji t, dan uji F. Hasil penelitian menunjukkan bahwa retribusi parkir tidak berpengaruh signifikan terhadap PAD (sig. 0,198 > 0,05), sedangkan retribusi sampah berpengaruh positif dan signifikan terhadap PAD (sig. 0,000 < 0,05). Secara simultan, retribusi parkir dan retribusi sampah berpengaruh signifikan terhadap PAD (F = 10,833; sig. 0,000). Pemerintah daerah disarankan memperbaiki pengawasan dan sistem pemungutan retribusi parkir, serta meningkatkan kualitas layanan dan optimalisasi pemungutan retribusi sampah.

Kata kunci: retribusi parkir, retribusi sampah, Pendapatan Asli Daerah, Kabupaten Dharmasraya

ABSTRAK

Regional Own-Source Revenue (Pendapatan Asli Daerah, PAD) reflects a region's fiscal independence, and local levies are one of its sources. The realization of PAD in Dharmasraya Regency fluctuated during 2020–2025. This study aims to examine the effect of parking levies and waste levies on PAD in Dharmasraya Regency, both partially and simultaneously. The study uses a quantitative approach with secondary data from monthly budget realization reports for 2021–2025, obtained from the Regional Revenue Agency, the Transportation Office, and the Environmental Office. The sample was selected by purposive sampling, and 47 observations were analyzed. The analysis consisted of descriptive statistics, classical assumption tests, multiple linear regression, the coefficient of determination, the t-test, and the F-test. The results show that parking levies have no significant effect on PAD (sig. 0.198 > 0.05), whereas waste levies have a positive and significant effect on PAD (sig. 0.000 < 0.05). Simultaneously, parking levies and waste levies significantly affect PAD (F = 10.833; sig. 0.000). The local government is advised to strengthen supervision and the collection system for parking levies, and to improve service quality and optimize the collection of waste levies.

***Keywords**: parking levy, waste levy, Regional Own-Source Revenue, Dharmasraya Regency*